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October 18, 2004

Commissioner of Patents
P.O. Box 1450
Alexandria, VA 22313-1450**RE: UNITED STATES PATENT APPLICATION**

Serial No.:	10/605,618
Title:	REVERSE GATE FOR WATERCRAFT
Inventors:	WESTHOFF, et al.
Filing Date:	October 14, 2004
Examiner:	BASINGER, Sherman D.
Art Unit:	3617
Confirmation #:	2617
Our Ref.:	200301362US1

Sir:

In response to the Office Action dated June 16, 2004, the date for which a response is due on October 18, 2004 (October 16 being a Saturday), with a one-month extension of time, please amend the above-identified application as follows: